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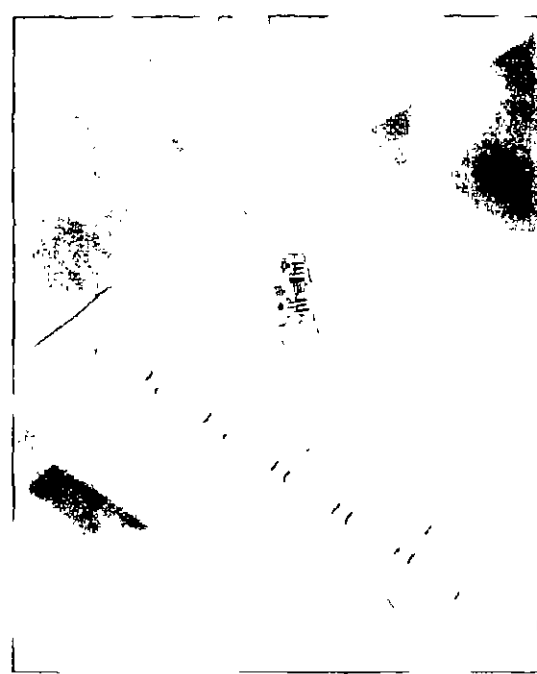
Great Expectations Foundation, Inc.
Financial Statements

For the period ending
December 31, 2008

With Independent Auditors' Report Thereon

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/8/09



GREAT EXPECTATIONS FOUNDATIONS, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Great Expectations Foundation, Inc.
New Orleans, LA.

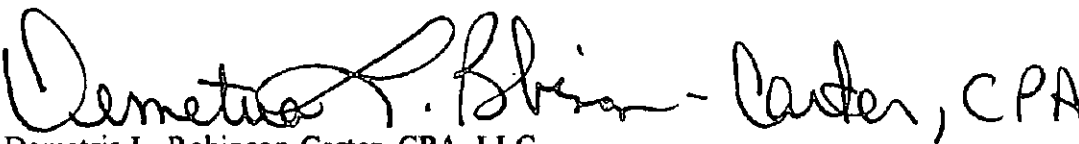
I have audited the accompanying statement of financial position of Great Expectations Foundation, Inc. (a nonprofit organization) as of December 31, 2008, and the related statements of activities, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph presents fairly, in all material respects, the financial position of Great Expectations Foundation, Inc. as of December 31, 2008 and the changes in its net asset and its cash flows for the year then ended in conformity with generally accepted accounting principles in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated April 17, 2009 on my consideration of Great Expectations Foundation, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.

My audit was performed for the purpose of forming an opinion on the financial statement of Great Expectations taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Demetria L. Robinson-Carter, CPA". The signature is fluid and cursive, with the first name "Demetria" being the most prominent part.

Demetria L. Robinson-Carter, CPA, LLC
Certified Public Accountant
April 17, 2009

GREAT EXPECTATIONS FOUNDATION, INC.
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2008

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 48,588
Grant Receivable	157,055
Other Current Assets	<u>368</u>
Total Current Assets	<u>206,010</u>

Fixed Assets

Furniture, Fixtures & Equipment	230,162
Accumulated Depreciation	(225,403)
Total Fixed Assets	<u>4,759</u>
Total Assets	<u><u>210,769</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities:

Accrued Leave Payable	5,862
Employee Liabilities and Taxes Payable	<u>654</u>
Total Current Liabilities	<u><u>6,516</u></u>

Net Assets

Unrestricted	204,253
Total Liabilities and Net Assets	<u><u>\$ 210,769</u></u>

The accompanying notes are an integral part of these financial statements.

GREAT EXPECTATIONS FOUNDATION, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2008

Revenues and Other Support:	<u>Unrestricted</u>
Center for Disease Control	\$ 268,188
State of Louisiana Dept of Social Services (TANF)	139,833
City of New Orleans, Office of Recover and Development Administration	108,388
City of New Orleans, Office of Health Policy	74,795
United Way	34,000
Louisiana Association of Non Profit Organization	3,000
Contributions	1,610
Other Income	<u>18,612</u>
Total Revenues and Other Support	<u>648,424</u>
Expenses:	
Program Expenses:	
HIV/AIDS Services, Education & Prevention	447,296
Youth Services	<u>187,538</u>
Total Program Services	<u>634,834</u>
Support Expenses:	
General and Administrative	<u>139,926</u>
Total Expenses	774,761
Loss on disposal of equipment	(5,619)
Increase (Decrease) in Net Assets	(120,718)
Net Assets, December 31, 2007	<u>324,971</u>
Net Assets, December 31, 2008	<u>\$ 204,253</u>

The accompanying notes are an integral part of these financial statements.

GREAT EXPECTATIONS FOUNDATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2008

	Program Services						Support Services		Grand Totals
	Youth Services		AIDS				Administration & General		
	Healthy Choices		HOPWA	OMP	RYAN WHITE	SISTA	General Fund	LANO	
	TANF	United Way							
EXPENSES:									
Accounting Fees	1,025	3,699	1,600	235		6,284	6,007	17,850	
Advertising	176			124			452	752	
Annual Audit		1,000			1,236	2,000	4,634	8,870	
Computer Repair & Servicing	3,500	260		1,787	575	1,769	199	8,202	
Business Expenses	4,260	1,260	-	-	-	6,492	2,553	14,555	
Contract Services	275	400					547	2,839	
Copier Usage	1,576		362		357	361	163	2,820	
Depreciation							887	887	
Donations							260	260	
Equipment	2,271		150	2,974	263	405	-	8,730	
Fringe Benefits	6,167	1,196	1,947	2,501	1,340	12,232	5,009	30,391	
Insurance						1,475	724	2,199	
Lease Rent	12,475	6,667	5,600	2,938	4,700	27,424	32,986	92,810	
Memberships and Dues							200	200	
Miscellaneous							1,169	1,279	
Office Supplies	5,338		887	1,085	694	3,320	1,344	12,735	
Payroll & 401K Processing Fees	2,154	1,757				1,032	879	5,822	
Payroll Taxes	5,911	717	2,595	2,301	1,582	9,791	6,017	28,915	
Postage/Courier	31				42		151	223	
Printing and Binding	215						311	526	
Program Expenses:								-	
Outside Contracted Services	1,500			1,068		14,526		1,500	
Incentives								15,584	
Field Trips	6,223	3,138						9,361	
Nutritional Supplements	16,430	1,789						18,219	
Education Supplies	3,921							3,921	
Recreational Equip/Supplies	4,158	2,018						6,176	
Client Assistance			63,734		43,636			107,370	
Staff Development						3,079		4,526	
Salaries	71,151	10,130	28,335	26,286	17,908	123,237	67,285	344,333	
Telephone Expenses	3,869		1,851	723	1,825	7,866	716	16,851	
Travel	861			3,789			1,416	6,045	
Total Expenses	153,488	34,049	107,061	45,782	74,159	220,295	133,900	774,761	

The accompanying notes are an integral part of these financial statements.

GREAT EXPECTATIONS FOUNDATION, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2008

<u>Cash Flows From Operating Activities</u>	<u>Total</u>
Change in Net Assets	\$(120,718)
Adjustment to Reconcile Change in Net Assets to Net Cash Used for Operating Activities	
Depreciation Expense	887
Increase in Grants Receivable	(60,342)
Decrease in Other Assets	4,322
Decrease in Accounts Payable and Liabilities	<u>(28,524)</u>
Net Cash from Operations	(204,374)
<u>Cash Flows From Investing Activities</u>	
Loss on disposal of equipment	8,755
Purchase of property and equipment	<u>(5,189)</u>
Net Cash from Investing	3,566
Net Decrease in Cash	<u>(200,808)</u>
Cash and Cash Equivalents, December 31, 2007	<u>249,396</u>
Cash and Cash Equivalents, December 31, 2008	<u>\$ 48,588</u>

The accompanying notes are an integral part of these financial statements.

GREAT EXPECTATIONS FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008

Note 1 – Summary of Significant Accounting Policies:

Great Expectations Foundation, Inc. (the Corporation) is a nonprofit corporation that provides a variety of services to women who are at risk of contracting HIV/AIDS, individuals who have contracted HIV/AIDS and youths. Its principal programs include: 1) HIV/AIDS prevention education to women 13-39 who are at risk for contracting HIV/AIDS because of certain life style, 2) assistance with insurance premium, co-payment or deductible payments to individuals with HIV/AIDS, 3) assistance with rent or mortgage payments to individuals with HIV/AIDS, and 4) after school activities and summer camp activities to youth between the ages of 8-18.

Financial Statement Presentation

- A. In 1996, at its inception Great Expectations Foundation, Inc. adopted Statement of Financial Accounting Standard (SFAS) No. 117, "Financial Statement of Not-for-Profit Organizations." Under SFAS No. 117 Great Expectations is required to report information regarding its financial position according to three classes of net assets (unrestricted net assets) based upon the existence or absence of donor-imposed restrictions.

Great Expectations Foundation, Inc. also adopted SFAS No. 116, Accounting for Contributions Received and Contributions Made, at inception. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

- B. The Corporation requests funds from the Center for Disease Control (CDC) and City of New Orleans Office of Recovery & Development, in accordance with the Grant Agreement. According to CDC policies, all funds disbursed should be in compliance with the specific terms of the Grant as defined. CDC may at its discretion, request reimbursement for expenses or return of unexpended funds, or both, as a result of noncompliance by the Corporation with the terms of the Grant. In addition if the Corporation terminated its CDC Grant activities, all unexpended funds are to be returned to CDC.

- C. The Corporation request funds from State of Louisiana Department of Social Services in accordance with grant agreement based on contact hours and units of service.
- D. Property and equipment acquired with CDC funds are considered to be owned by CDC while used in the program or in future authorized programs.

Accordingly, the Corporation may not transfer, mortgage, assign, lease, or in any other way encumber the property and equipment without prior approval of funding sources.

- E. These financial statements are presented on the accrual basis of accounting. Therefore, revenues are recorded when earned and expenses are recorded when incurred.
- F. The Corporation is exempt from income tax under section 501 (c) (3) of the U.S. Internal Revenue Code as described in section 501 and comparable state law.
- G. The Corporation has three major funding sources – Department of Health and Human Services through the City of New Orleans, State Grants and contributions.

Note 2 – Property

In accordance with Federal Regulations 45 CFR, Part 74 Appendix C, Part II.B.11, depreciation expenses on property purchased with Federal funds can not be charged as an expense to the Federal program. Therefore, the reduction for the usage is presented as an expense in the property fund and is not charged as a current Federal expense. The method for determining the estimated reduction for usage was based on standard depreciation guidelines. The straight – line method was used. Consequently, the value of property is recorded as cost less any allowance for usage.

A summary of net property is presented below:

Furniture	
Fixtures & Equipment	\$230,162
Accumulated Depreciation	<u>(225,403)</u>
Balance at December 31, 2008	\$ 4,759

Depreciation expense for 2008 was \$887.

Note 3 – Accrued Leave Payable

As of December 31, 2008, accrued annual leave is calculated to be \$5,862. The corporation's personnel policies allow an employee to accrue up to forty (40) hours of annual leave. The amount of annual leave an employee earns is based on the equivalent

number of years of his/her service. Eligible employees earn equal amounts of PTO each pay period for 0-5 years of service at 3.08 hours per pay period and greater than 5 years of service at 4 hours per pay period. PTO in excess of 40 hours may not be carried over and accumulated in subsequent calendar years.

Note 4 – Significant Concentration

Great Expectations Foundation receives substantially all of its funding from Federal and State Programs. If any of the funding sources reduces funding of these programs, the organization would have to reduce its services and personnel accordingly.

Note 5 – Grant Receivable

The Corporation has grants from various federal and state funded programs. All are funded on a cost reimbursement basis. At December 31, 2008, certain requested reimbursements associated with these grants remained outstanding. The balance for grants receivable is net of grants receivable which were not collected due to denial or revision by the funding source.

Note 6 – Concentration of Credit Risk

Great Expectations Foundations, Inc. maintains one bank account. The account at that institution is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000.

Note 7 – Operating Leases

The Organization provides services from one location in the City of New Orleans. The Organization leases this location from 4298 Partners, LLC. The current lease is scheduled to expire on July 31, 2009. Currently, there is no lease extension. The Organization will enter into a month-to-month lease. The minimum payment due under this lease for the duration of the lease is as follows:

Year	Amount
2009	<u>\$ 52,990</u>
	\$ 52,990

Note 8 – Employee Benefit Plan

The Organization maintains an employee retirement plan to provide eligible employees with a monthly pension benefit upon retirement. The Plan includes provisions for normal retirement at age sixty-five (65), and early retirement or disability retirement benefits for employees meeting

certain qualifications. All regular employees must be employed with Great Expectations Foundation for a year to qualify for 401k benefits. The Organization matches up to 4% of the employee contribution. Employer 401K Match expense for 2008 was \$8,653.54.

Note 9 – Employee Health Insurance

The Organization is responsible for 80% of each full time employee's health Insurance premium. Employees pay 100% of the premiums for health insurance coverage of your eligible dependents through payroll deduction. Employer Health Insurance expense for 2008 was \$20,659.

Note 10 – Subsequent Events

Effective March 31, 2009 the organization no longer matches the 4% of employee contributions. Currently there is no matching of any employee retirement plan contributions.

Effective April 1, 2009 The Organization is only responsible for 50% of each full time employee's health insurance premium.

Great Expectations Foundation, Inc.
Schedule of Governmental Financial Assistance
For the Year Ended December 31, 2008

GRANTOR	CFDA NUMBER	EXPENSES
MAJOR		
U. S. Department of Health and Human Services		
Center for Disease Control (SISTA)	93.939	* \$ 220,295
OMP	93.118	45,782
Pass Through City of New Orleans		
Healthy Choices	93.558	153,488
HOPWA	93.145	107,061
Ryan White	93.914	<u>74,159</u>
Total Governmental Financial Assistance		<u>\$ 600,785</u>

NOTE: The accompanying schedule of expenditures of governmental financial assistance is prepared on the accrual basis of accounting

* Major program as indicated by OMB Circular A-133

The accompanying notes are an integral part of these financial statements



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

**To the Board of Directors of
Great Expectations Foundation, Inc.
New Orleans, LA.**

I have audited the financial statements of **Great Expectations Foundation, Inc.** as of and for the year ended December 31, 2008 and have issued my report thereon dated April 17, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered **Great Expectation Foundation, Inc.'s** internal control over financial reporting in order to determine auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of **Great Expectation Foundation, Inc.'s** internal control over financial reporting.

A control deficiency exists when design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

(CONTINUED)

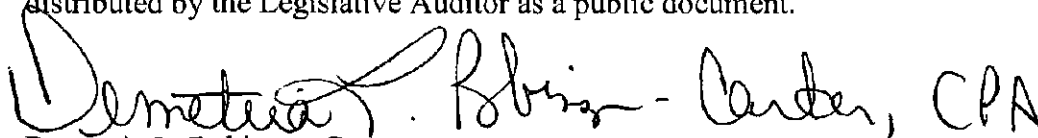
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Great Expectation Foundation, Inc.**'s financial statements are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I did not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Governmental Auditing Standards.

This report is intended for the information and use of the audit committee, management, Board of Directors, others within the entity, the Louisiana Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Demetria L. Robinson-Carter
Certified Public Accountant
April 17, 2009



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**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors of
Great Expectations Foundation, Inc.
New Orleans, LA 70122

Compliance

I have audited the compliance of Great Expectations Foundations, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. Great Expectations Foundations, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Great Expectations Foundations, Inc.'s management. My responsibility is to express an opinion on Great Expectations Foundations, Inc.'s compliance based on our audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Great Expectations Foundations, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Great Expectations Foundations, Inc.'s compliance with those requirements.

In my opinion, Great Expectations Foundations, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

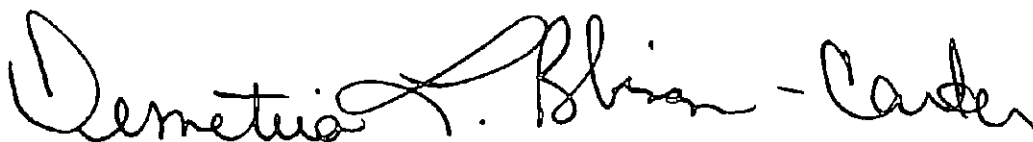
The management of Great Expectations Foundations, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Great Expectations Foundations, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Great Expectations Foundations, Inc.'s internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Directors, others within the entity, State of Louisiana Legislative Auditors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Demetria L. Robinson-Carter, CPA, LLC

Reserve, LA
April 17, 2009

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**GREAT EXPECTATIONS FOUNDATION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR YEAR ENDED DECEMBER 31, 2008**

I have audited the financial statements of Great Expectations Foundation, Inc. as of and for the year ended December 31, 2008, and have issued my report thereon dated April 17, 2009. I conducted my audit in accordance with generally accepted auditing standards and the standard applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. I have summarized my audit of the financial statements as of December 31, 2008.

1. Summary of Auditors' Results

- A. Reportable conditions internal control were disclosed by the audit of the financial statements: No Material weaknesses: No
- B. Noncompliance which is material to the financial statements: No
- C. Reportable conditions in internal control over major programs: No
Material Weaknesses: No
- D. The type of report issued on compliance for major programs: Unqualified Opinion

Any audit findings which are required to be reported under section 510(a) of OMB Circular A-133: No

Major program: Department of Health and Human Services, CDC Grant, CFDA Number 93.939

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as a low-risk audited under section 530 of OMB Circular A-133: Yes

2. Status of Prior Year Audit Findings

There were no prior year audit findings.

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